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California Society
Of
Certified
Public Accountants



Constitution and By-Laws

1903

Wm. B. Smith

CALIFORNIA SOCIETY
of
Certified
Public Accountants

Organized February 16, 1903

Constitution and By-Laws

1903

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California Society of Certified Public Accountants

Office, 820 HAYWARD BUILDING

San Francisco, Cala.

OFFICERS 1903

ALFRED G. PLATT,	-	-	-	President
J. L. FIELDS,	-	-	-	Vice-President
LESTER HERRICK,	-	-		Secretary-Treasurer

DIRECTORS

NORMAN McLAREN	JULIAN B. HARRIES
A. WENZELBURGER	W. R. BLACKMAN
W. G. LANGDON	J. F. FOSTER
J. L. FIELDS	ALFRED G. PLATT
LESTER HERRICK	

STANDING COMMITTEES

ADMISSION

NORMAN McLAREN, Chairman	
A. WENZELBURGER	JULIAN B. HARRIES

FINANCE

A. WENZELBURGER, Chairman	
W. G. LANGDON	NORMAN McLAREN

AUDITING

JULIAN B. HARRIES, Chairman	
J. F. FOSTER	W. R. BLACKMAN

LEGISLATION

W. G. LANGDON, Chairman		
W. R. BLACKMAN		J. F. FOSTER
ALFRED G. PLATT	J. L. FIELDS	LESTER HERRICK

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CONSTITUTION

ADOPTED FEBRUARY 16TH, 1903

I. NAME.

The name of this Society shall be the "CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS."

II. OBJECTS.

This Society is formed for the purpose of elevating and maintaining the standard of proficiency, integrity and character, and promoting and protecting the interests of Certified Public Accountants; cultivating a spirit of professional co-operation and social intercourse among its members; encouraging a study of accountics, and acquiring a reference library of works on accounting for the information of its members and associates.

III. AMENDMENTS.

The Constitution of this Society shall be amended or added to only by an affirmative three-fourths vote of the members present at a

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regular meeting. No proposition to amend or add to this Constitution shall be acted on, unless written notice has been given at a prior regular meeting of the intention to amend or add thereto at the next regular meeting. Such notice shall be embodied in the call for said regular meeting, issued by the Secretary at least five days previous to the date of holding such regular meeting.

BY-LAWS

I. QUALIFICATIONS FOR MEMBERSHIP.

Any person holding a certificate as a Certified Public Accountant in good standing and residing or practicing in the State of California may become a member of this Society.

The application of any person desirous of becoming a member must be approved in writing by a majority of the Committee on Admissions, and such person may then be admitted by a majority vote of the Board of Directors at any meeting.

II. OFFICERS.

The officers of the Society shall be a President, a Vice-President, and a Secretary-Treasurer. They shall be ex-officio members of the Board of Directors, and shall hold like offices in that Board. They shall be elected by ballot at the annual meeting of the Society in each year, and shall hold office for one year thereafter, and until their successors are elected.

PRESIDENT.

The President, and in his absence the Vice-President, shall preside at all meetings of the

Society and of the Board of Directors. In the event of their absence from any meetings of the Society, or of the Board of Directors, one of the members present shall be elected presiding officer pro tempore.

SECRETARY-TREASURER.

The Secretary shall give notice of all meetings of the Society and of the Board of Directors, and shall keep a record of the proceedings of all such meetings, and of all other matters of which a record shall be ordered by the Society. He shall notify persons elected to membership of their election, and shall conduct all correspondence relating to the Society. He shall have charge of the seal of the Society, and perform all duties usually pertaining to the office of Secretary, and shall keep a register of the members, which shall contain their business addresses.

The Secretary-Treasurer shall receive all moneys payable to the Society, and shall have charge of all the funds and securities of the Society, keeping regular accounts thereof, subject to the investigation of the President and any member of the Board of Directors, and shall report in writing at each regular meeting of the Society and of the Board of Directors the balance of money on hand, and any existing indebtedness which may affect the same. He shall

pay only such funds as are authorized by the Finance Committee; all payments to be made by checks signed by the President and countersigned by the Secretary. He shall deposit all funds in such bank as the Board of Directors may select.

The accounts of the Secretary-Treasurer shall be audited by the Auditors, and their report shall be made at the annual meeting. The annual accounts shall be delivered to the Auditors ten days before each annual meeting, whose report thereon shall be filed with the Board of Directors, five days at least before the date of the meeting.

III. BOARD OF DIRECTORS.

There shall be a Board of Directors to consist of nine members, a majority of whom must reside, or maintain an office within ten miles of San Francisco, where the office of the Society shall be located and maintained; six members to be elected at the first meeting of the Society, together with the President, Vice-President, and Secretary-Treasurer, two of whom shall hold office for one year, two for two years, and two for three years, and until their successors are chosen, and thereafter two shall be elected each year for a term of three years. They shall have general charge, management and control of the

affairs, funds and property of the Society, and shall control all expenditures. They shall have full power, and it shall be their duty to carry out the purposes of the Society according to law and as provided in these By-Laws.

The Board shall keep a record of its proceedings, and submit at each annual meeting a general report of the affairs of the Society in writing, and shall report at other times, if required.

The Board shall meet once a month, except during the months of June, July and August. Special meetings may be called by order of the President, or of three members of the Board.

Five of the members shall constitute a quorum of the Board.

An absence on the part of any member of the Board from three consecutive regular meetings thereof, shall be deemed a tender of his resignation of office, unless a satisfactory explanation shall be given.

The Board of Directors shall have power to fill all vacancies which may occur among the officers or directors.

The Board shall adopt a seal, and may alter the same at its discretion.

In respect to all questions of construction of these By-Laws, the decision of the Board shall control and be finally binding.

The order of business at the meeting of the Board shall be :

1. Roll call.
2. Reading of Minutes of last meeting.
3. Report of officers.
4. Report of standing committees.
5. Report of special committees.
6. Unfinished business laid over from previous meetings.
7. Reading of communications and motions relative thereto.
8. Nomination of officers and election of members.
9. General Business.

IV. COMMITTEES.

There shall be the following standing committees:

1. A Committee on Admission, whose duty it shall be to inquire into the eligibility of all candidates for membership, and to report to the Board of Directors thereon. No person shall be reported except by a majority of said committee.
2. A Finance Committee, with such duties and powers as the Board of Directors may prescribe.
3. A Committee on Auditing, whose duty it shall be to audit the accounts of the Treasurer annually, and report to the Board of Directors

five days at least before the date of the annual meeting of the Society.

4. A Committee on Legislation, who shall be charged with the duty of keeping themselves informed on all proposed legislation affecting the interests of the Certified Public Accountants of this State, and of proposing such amendments, or such new measures as, in their opinion, should be recommended by this Society. The President, Vice-President and Secretary shall be ex-officio members of this committee.

Each of the Committees shall consist of three members, except the Committee on Legislation, which shall consist of six members, including the President, Vice-President and Secretary. These committees shall be appointed by the President, and shall continue in office until the annual meeting next after their appointment, and he shall have power to fill vacancies.

A majority of each committee shall constitute a quorum.

All committees shall have power to fix their own time and place of meeting, and adopt regulations for their own government and course of proceeding, not inconsistent with the By-Laws and subject to revision by the Board of Directors.

Any standing committee may, by rule, provide that three successive absences from the meetings of the committee, unexcused, shall be

deemed a resignation by the member so absent, of his place upon the committee.

All committees shall be subject to the call of their respective Chairman.

V. MEETINGS OF THE SOCIETY.

There shall be an annual meeting of the Society held on the third Monday of February. There shall be a regular meeting of the Society held on the third Monday of the months of February, May, September and December in each year, unless otherwise ordered by the President to any other day during the said month, of which due notice shall be given to the members.

The annual meeting shall be a regular meeting.

At these stated meetings, and at any regular adjournment thereof, all the powers of the Society may be exercised.

Special meetings may be called at any time by the President at his own discretion, and shall be called by the Secretary upon the written request of seven members. At such special meeting no business shall be transacted, except such as shall be specified in the call.

At any meeting of the Society the presence of nine members shall be necessary to constitute a quorum. If no quorum be present within thirty

minutes after the time appointed for a meeting, such meeting shall be considered adjourned.

The place and hour of all meetings shall be designated by the President.

VI. ORDER OF BUSINESS.

The order of business at a regular meeting shall be as follows :

1. Roll call.
2. Reading of Minutes of last meeting.
3. Report of officers.
4. Report of standing committees.
5. Report of special committees.
6. Unfinished business laid over from previous meeting.
7. Reading of communications and motions relative thereto.
8. General business.

The order of business at the annual meeting shall be the same as at regular meetings, with the exception that, after reading of communications and motions thereto, the meeting shall proceed to the election of officers and members of the Board of Directors.

This order of business may be changed by a vote of a majority of the members present.

“Roberts’ Rules of Order” shall govern all meetings of this Society.

VII. INSPECTORS OF ELECTION AND THEIR DUTIES.
DECLARATION OF ELECTION.

At the annual meeting, the President, or officer presiding, shall appoint three inspectors, whose duty it shall be to open the polls, keep them open for such a length of time as may be designated by the meeting, receive and count the ballots, and immediately thereafter report to the President or officer presiding, the number of votes cast and for whom. The candidates receiving the highest number of votes for the respective offices shall then be declared elected by the President, or officer presiding, provided: that members residing more than twenty miles from San Francisco, shall have the right to vote for officers and directors by enclosing their ballot in a blank sealed envelope, and transmitting same in a letter to the President, who shall deliver all such envelopes to the inspectors to be deposited in the ballot box, and opened and counted by them in common with ballots cast in person.

VIII. ADMISSION FEES—ANNUAL DUES.

There shall be an admission fee of ~~\$5~~ ²⁵ *amended* ~~for each member until this Society shall have a membership of fifty; thereafter the fee shall be \$10.~~

The annual dues shall be \$10, payable semi-annually in advance, on the first day of February and August.

The fiscal year of the Society shall begin on the first day of February.

IX. ASSESSMENTS.

The Society may, by a majority vote of all members, at any regular meeting, assess the members of the Society in a sum not to exceed \$10 in any one year.

X. FORFEITURE OF MEMBERSHIP.

If a member shall neglect to pay his dues, assessments, or other indebtedness to the Society, for a period of two months, he shall be subject to the forfeiture of his membership at the discretion of the Board of Directors without notice. If a member be deprived of his certificate by the State Board of Accountancy of the State of California; or shall fail to renew the same as required by law, he shall thereupon cease to be a member of this Society.

XI. REINSTATEMENT.

When the Board of Directors, in the exercise of such discretion, shall have subjected any person to the forfeiture of his membership, written notice shall immediately be given such person, and he may be reinstated as a member, upon his written request, within three months thereafter by a two-thirds vote of the Board at any meeting thereof, provided all arrears are paid.

California Society of Certified Public Accountants

MEMBERS:

Certified Public Accountants.

San Francisco.

Fields, J. L., 515 Clunie Bldg.
Foster, J. F., 412 Clunie Bldg.
Goode, Percy G., 530 California St.
Harries, Julian B., 22 Fair Bldg.
Hassell, J. J., 10th floor, Mills Bldg.
Herrick, Lester, 819-820 Hayward Bldg.
Knight, Allen, 530 California St.
Langdon, W. G., 907 Hayward Bldg.
McLaren, Norman, 530 California St.
Platt, A. G., 503 California St.
Ruckstell, J. R., 10th floor, Mills Bldg.
Wenzelburger, A., 33-34 Alliance Bldg.
Williams, Cyril, 1015 Scott St.

Los Angeles.

Blackman, W. R., 106 Henne Bldg.
Bostwick, E. E., 214 Frost Bldg.
Spencer, E. H., Highland Park.

Oakland.

Daugherty, Wm. B., 525 Thirteenth St.

Certified Associate Accountants.

San Francisco.

Atkinson, T. T., 419 California St.
de Clairmont, Ralph, 125 O'Farrell St.
Henn, W. O., 645 Market St.
MacKenzie, Colin, 530 California St.
Willis, F. H., 22 California St.

Fresno.

Rahill, J. J., P. O. Box 53.

THE "C. P. A." LAWS.

What They Are And What They Mean.

It may not be within the knowledge of the public generally that laws have been passed in California, as well as in New York, Pennsylvania, Maryland, Illinois and Washington, authorizing and creating a State Board of Accountancy, or its equivalent, for the examination of citizens desiring to practice as public accountants, but such is the fact, and in this State such a law was passed by the legislature of 1901, and a State Board of Accountancy, consisting of five qualified public accountants, appointed thereunder.

Under these laws, those persons of satisfactory age and experience who successfully pass the qualifying examinations in the four principal branches of technical knowledge, viz.: Theory of Accounts, Practical Accounting, Auditing and Commercial Law, are granted the Degree of "C. P. A." and each may thereafter style himself as a "Certified Public Accountant."

In this privilege, the lawful holders of these "C. P. A." certificates are protected by punitive clauses in the laws of the several States, and it is a misdemeanor punishable with a fine, varying from \$100 to \$500, for any person not legally authorized so to do, to represent himself to be a "Certified Public Accountant."

The objects sought to be attained by the passage of these laws are: First—The protection that is afforded to the public, as it enables a discrimination to be made as between those who are known to be competent and those who may not be so known, or are too lethargic to qualify under the provisions of the laws and the rules established for conducting the examinations; second, the stimulus that will be given to the study of accounts, accounting and accounting methods because of the examinations that must hereafter be successfully passed in order to entitle the applicant to the benefits of the Degree of

"C. P. A."; third, the gradual introduction of a more uniform and perfect system of accounting and auditing, as the natural result of a standard of qualification, followed by mutual association and interchange of ideas; and fourth, the legal recognition that the practice of accountancy is a profession; all of which must, sooner or later, become fully appreciated by the mercantile community, and especially by those who desire uniformity and accuracy in all matters pertaining to accounting and auditing, and a thoroughness in investigations necessary to establish the safety of proposed investments or the ability of corporations to meet the liabilities incurred under the creation of a proposed bonded indebtedness.

So popular has the movement become throughout the Eastern States that in no less than six other States it is expected that similar laws will be passed at the coming sessions of the legislatures of those States. Many who were at first skeptical as to the advisability of legislation of this nature are now enthusiastic in its behalf. The eastern business world seems to have "caught on" to the benefits resulting from the movement in those States where the earliest legislation was had, and he who is unable to sign himself a "C. P. A." has smaller chances in the competition for the cream of the accounting business than formerly fell to his lot.

With the advent of a better understanding of the reasons for the passage of these laws, and of the benefits accruing to the mercantile community, because of a known standard of qualification, there is no good reason why the same support should not be extended to the Pacific Coast holders of the Degree of "C. P. A.", as is accorded the possessors of that Degree in the eastern States.

XII. RESIGNATIONS.

Resignations of membership shall be made to the Secretary in writing. No resignation shall be accepted unless all the arrears of dues owing by the member resigning shall be paid.

XIII. EXPULSION.

Any member of the Society may be suspended or expelled for cause, by a vote of seven members of the Board of Directors after a hearing thereon; one month's previous notice in writing having been given to the member, with a copy of the charges preferred against him.

XIV. ASSOCIATE MEMBERS.

Any person holding a certificate of qualification as a "Certified Associate Accountant" ~~or~~ ^{*Amended*} ~~as a "Certified Municipal Accountant,"~~ issued by the State Board of Accountancy, may become an "Associate Member" of this Society, upon application and election in the manner provided for the election of members. Such Associate Members shall pay the same fees for admission, and one-half the annual dues and assessments prescribed for members; they shall be subject to the same rules, as governing the continuance, forfeiture or reinstatement of such associate membership, as are or may be provided for the government of members; they shall be entitled

to attend any and all meetings of the Society and speak to any question, they shall be entitled to vote, but shall not be eligible as officers or directors.

XV. HONORARY MEMBERSHIP.

The Society, by unanimous vote of the members present at any regular or special meeting, on nomination by the Board of Directors, may confer honorary membership on any person or persons who, by their standing and celebrity in the community at large, may be considered entitled to receive such an honor. Such Honorary Members may attend any meeting of the Society and speak to any question, but shall not be accorded the right to vote or hold office.

XVI. AMENDMENTS.

The By-Laws of this Society shall be repealed, amended or added to only by an affirmative two-thirds vote of the members present at a regular meeting. No proposition to repeal, amend, or add to these By-Laws shall be acted on, unless written notice has been given at a prior regular meeting of the intention to repeal, amend or add thereto at the next regular meeting. Such notice shall be embodied in the call for said regular meeting issued by the Secretary at least five days previous to the date of holding such regular meeting.



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